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CONTRACT

STEUBEN COUNTY

ASSESSOR

THIS AGREEMENT is entered into as of the 2nd day of January, 2007 by and between Indiana Assessment Service, (Contractor) with its principal address located at 1611 Main St., Rochester, Indiana 46975-2621, and Steuben County, (Client) with its principal address located at 317 S. Wayne St., Suite 2G, Angola, Indiana 46703.

In consideration of Client retaining Contractor to provide real property assessment consulting service for Client, it is agreed as follows:

- (1) **TERMS OF AGREEMENT:** - IAS real property assessment consulting service will provide real property assessment assistance to the Client. The Client agrees that IAS provides consultation on request. Both parties further agree that IAS real property assessment consultation shall not exceed 90 (Ninety) hours of consultation service time within the stipulated contract period. The contract period is January 1, 2007 to December 31, 2007.

The following fee shall apply:

The fee is \$ 14400.00 (Fourteen thousand four hundred dollars)*.

**NOTE: This is an annual fee, which is billed in 12 (twelve) equal monthly payments. On the first day of each month, IAS will submit a monthly billing invoice to the Client. The amount stipulated on the monthly billing invoice will be due within 45 (forty-five) days from the date of the billing invoice. If services are completed prior to the end of the stipulated contract period, Contractor will submit final billing invoice to include the entire sum of the remaining fees due the Contractor.*

- (2) **DESCRIPTION OF SERVICE:** - The Client hereby retains IAS, under the provisions of the contractual agreement, to perform the following real property assessment consulting services:

2a) TELEPHONE CONSULTING SERVICE: - IAS provides the local assessing official with real property assessment consulting by answering technical and procedural real property assessment questions. IAS technical support uses the Indiana Code (Title 6 - Taxation), the 2002 Real Property Assessment Guidelines, the Department of Local Government and Finance Instructional bulletins and directives, the county land valuation order, and Indiana Tax Court decisions.

2b) ON SITE CONSULTING SERVICE PROVIDED TO COUNTY AND TOWNSHIP ASSESSING OFFICIALS: - IAS provides on site real property assessment consultation to assist the local assessing official in working out difficult real property assessment problems that can not be resolved over the telephone.

IAS provides on site real property assessment consultation to assist the local assessing official with reviewing difficult assessment issues under appeal. Real property assessment appeals are filed on Form 133, Form 130, or Form 131. IAS will assist the assessor in analyzing issues under appeal. IAS's goal is to assist in correcting the assessment locally. If the petitioner is not satisfied with the local assessment and appeals that assessment to either the Property Tax Assessment Board of Appeals (PTABOA) or the Department of Local Government and Finance (DLGF), IAS will assist the local assessing official, creating the county evidence file for the hearing(s). When necessary, IAS will provide expert testimony and cross-examine petitioner at each hearing. When necessary, IAS will assist the local assessing official and provide expert testimony at trial in the Indiana Tax Court.

NOTE: All on site real property assessment consultation must be scheduled in advance. The local assessing official must contact IAS to schedule appointment times and dates.

- 2c) ON SITE CONSULTING SERVICE PROVIDED TO ASSESSING OFFICIALS SERVING ON THE PROPERTY TAX ASSESSMENT BOARD OF APPEALS:** - IAS will provide real property assessment consultation to the assessing officials serving as members of the PTABOA, assisting them in their review of difficult assessment issues under appeal. IAS will assist the PTABOA members with developing requests for needed support evidence, assist in developing a record of the hearing, and assist in writing the PTABOA finding and final assessment determination. Upon request, IAS will act as special hearing officer for PTABOA on complicated issues.
- (3) **EXTENDING ASSESSMENT CONSULTING SERVICE:** - If all of the Client's service time has been used prior to the end of the stipulated contract period, the Client may extend service at an additional cost. The basis of the additional cost of extended service is to be calculated from the service fees established under the provisions of this contract.
- (4) **ENTRY AND WORKSPACE:** - The Client agrees to supply temporary workspace area (free of charge) to IAS agents. The temporary workspace area shall be located within the local assessing official's office. Temporary workspace area is provided to IAS on a short-term basis, to the extent needed, to fulfill any obligations for the Client.
- (5) **TERMS AND CONDITIONS:** - It is understood that IAS shall, at all times, have complete control over the services of its personnel while working under this contractual agreement, and expressly reserves the right to control the manner, means and details to ensure performance of services, as well as the ends to be accomplished.
- (6) **DIRECTION OF THIS AGREEMENT:** - The entire contractual agreement shall be under the direction of the County Assessor, or their designee, as contract representative, and as such shall have the right of final approval of all personnel, procedures, and use of service.
- (7) **CONFIDENTIAL INFORMATION:** - The parties have determined that certain needed information from the Client to the Contractor is confidential in nature. The Client upon marking the needed information as "Confidential" limits the use of that information by the Contractor. Contractor may use "Confidential" information of Client only for the purpose of this contractual agreement, and shall protect such "Confidential" information from disclosure to others, using the same degree of care used to protect its own proprietary information of like importance, but in any case using no less than a reasonable degree of care. Contractor may disclose "Confidential" information received hereunder only for the purpose of providing evidence to defend an assessment to county or state assessing authorities. Contractor may disclose "Confidential" information received hereunder to Contractor's attorney. No other disclosure of "Confidential" information is permitted.
- (8) **DEFAULT:** - If Client shall fail to pay payment when due, or perform any term hereof, after not less than seven (7) days written notice of such default given in the manner required by law, the Contractor, at his option, may terminate all services described within this contract, unless Client, within said time, shall cure such default. In the event of default of payment by Client, Contractor may elect to continue the contract in effect and enforce all his rights and remedies hereunder, including the right to recover the payment(s) as they become due.
- (9) **WAIVER:** - Failure of Contractor and/or Client to enforce any term hereof shall not be deemed a waiver, nor shall any acceptance of a partial payment be deemed a waiver of the Contractor's right to the full amount thereof.
- (10) **SEVERABILITY:** - If any provision or clause of this contract or application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or application of the contract which can be given effect without the invalid provision of application, and to this end the provisions of this contract are declared to be severable.
- (11) **TERMINATION OF THIS ENTIRE AGREEMENT:** - Termination of this entire agreement may be made by either party, with 30 days written notice. Written notice must be given by certified mail. The remaining annual fee, which is due the Contractor from the Client, is to be paid in full on the date of contract termination, unless termination is for cause, in which case the remainder of the annual fee shall not be due.

(12) **NOTICES:** - Any notice which either party may give, or is required to give, may be given by mailing the same, postage prepaid, to the Client at the address shown below or to the Contractor at the address shown below, or at such other places as may be designated by the parties from time to time.

(13) **INDEPENDENT CONTRACTOR AGREEMENT:** - It is understood that the Contractor executes this agreement as an independent contractor and is not an employee of the Client.

(14) **NON-DISCRIMINATION:** - Pursuant to I.C. 22-9-1-10, the Professional Appraisers and their subcontractors, if any, shall not discriminate against any employee or applicant for employment, to be employed in the performance of this Contract, with respect to his hire, tenure, terms, conditions or privileges of employment because of his race, color, religion, sex, handicap, national origin or ancestry. Breach of this covenant may be regarded as a material breach of contract.

(15) **ENTIRE AGREEMENT:** - The foregoing constitutes the entire agreement between the parties and may be modified only by a written signed by both parties. The following attachment(s) and rider(s), if any, have been made a part of this agreement before the parties' execution hereof: _____

Dated this the 18th day of December, 2006.

Commissioners of the County of Steuben

Print Client Name

317 S. Wayne St., Suite 2G

Client Principal Address

Angola, Indiana 46703

City/State/ZIP Code

260-668-1000 ext 1000

Client Telephone Number

Commissioner Signature

Commissioner Signature

Commissioner Signature

Edward J. Bisch Jr. for Indiana Assessment
Service

Print Contractor Name

Contractor Signature

President

Contractor Title

1611 Main Street

Contractor Principal Address

Rochester, IN 46975-2621

City/State/ZIP Code

574-223-4777

Contractor Telephone

Attest: